

# Exhibit 135

**From:** Michael Ben-Jacob <Michael.Ben-Jacob@kayescholer.com>  
**To:** Adam LaRosa; Jerome Lhote; Richard Markowitz; John H. van Merkenstijn, III; Matthew Stein  
**CC:** Alicia Colodner; Wells, Peter  
**Sent:** 10/18/2012 4:24:20 PM  
**Subject:** Payments under Tax Reclaim Services Agreement  
**Attachments:** ATT00001.txt; Patriot Act Certification.docx

Gentlemen,

We have reviewed the tax and compliance issues surrounding the payment due to Ganymede under the Tax Reclaim Services Advisory Agreements and summarize the conclusions below. In short we see no reason you should not make the payment subject to the few minor points below.

- Tax Withholding Louis confirmed that the payment should not be subject to withholding as it should not be U.S. source (services are all being provided abroad and the fact that the payments originate from the account of a U.S. person (whether Ezra or the pensions) does not alter the analysis). We recommend that each pension/Ezra keep a W8-BEN on file.

- Patriot Act Chris Brewster (our in-house expert in this area) indicated that we should be conducting due diligence to ensure that no payment is being made to a person that is identified as being associated with international terrorism. He advised the following two things to undertake in this respect:

1. To ensure that the recipient is not on the U.S. database (located at [http://export.gov/ecr/eg\\_main\\_023148.asp](http://export.gov/ecr/eg_main_023148.asp)). We have searched for Ganymede and no hits came up.
1. Each pension and Ezra should have any recipient sign a certification in which the recipient is certifying in a form consistent with the attached that they are not associated with terrorism. Please let us know whether you will have this certification reproduced for each pension and Ezra or whether we should do it and forward along to you.

- Pension/Retirement Issue We have spoken with Woody who confirmed there are no issues from a pension standpoint.

- FATCA David Sausen (our in-house FACTA expert) confirmed that such payments should not be <sup>3</sup>withholdable payments<sup>2</sup> under FATCA because withholdable payments must be, by US tax definition, U.S. source. As a result, notwithstanding that FATCA does not come into effect until January 1, 2014, there should not be any FATCA application to this payment.

We are taking a bit more time to confirm that the payments made to Aquila fall within the same conclusions; as I understood that the immediate need was an answer in respect of the payment to Ganymede. So, since you are in the process of obtaining W8-BENs and Patriot Act Certifications from Ganymede this would be a convenient time to obtain those same documents from Aquila.

Please let me know if there is anything further you need or would like to discuss.

Regards,

mbj

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